



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FALLOWS MICHAEL & FALLOWS KAREN

FALLOWS MICHAEL & FALLOWS KAREN
18310 NE 164th St
Brush Prairie, WA 98606

ACCOUNT NUMBER: 986037-405

PROPERTY LOCATION: 18310 NE 164th St
Brush Prairie, WA 98606

PETITION: 51

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 242,374	\$	242,374
Improvements	\$ 487,697	\$	487,697
Personal property			
ASSESSED VALUE	\$ 730,071	BOE VALUE	\$ 730,071

Date of hearing: October 7, 2021

Recording ID# FALLOWS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Michael Fallows

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,981 square feet, built in 2016 and is of good construction quality located on 2.47 acres.

The appellant stated that the property has two pieces of land separated by a creek that each measure about two acres and share one parcel number. The house is on a half-acre. There is no way to run power or any utilities to the second piece of land. An appraisal was performed for the entire parcel by Umpqua Bank in March, but it was not turned in to the Board. The appraisal indicated a value of \$470,000 as of March 2021. The appellant submitted one comparable sale [#197475-000 sold for \$688,000 in November 2020].

The appellant requested a value of \$470,000.

The appraisal described above was not presented for evaluation and discussion of the nature of the property. In addition, there was only one comparable sale which the appellant indicated came from the appraisal. The evidence is not sufficient to support a change in value of the subject property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$730,071 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KOTZ WILLIAM R & KOTZ LISA M TRUSTEES

KOTZ WILLIAM R & KOTZ LISA M TRUSTEES
227 Vista Del Mar Ave
Pismo Beach, CA 93449

ACCOUNT NUMBER: 80490-000

PROPERTY LOCATION: 1331 NE Dallas St
Camas, WA 96607

PETITION: 52

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 73,202	\$	73,202
Improvements	\$ 263,269	\$	173,596
Personal property			
ASSESSED VALUE	\$ 336,471	BOE VALUE	\$ 246,798

Date of hearing: October 7, 2021

Recording ID# KOTZ

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,244 square feet, built in 1938 and is of fair construction quality located on 0.11 acres. The home includes an additional 1,040 square feet of unfinished basement space. The property includes a detached garage measuring 336 square feet and a carport measuring 240 square feet.

The subject property and another property #80495-000 were purchased for \$320,000 in January 2021.

The appellant requested a value of \$246,798 – an allocation of the purchase price.

The purchase price allocation of \$246,798 in January 2021 indicates the best value to be assigned to the subject property. The Assessor had indicated agreement to this value, but the agreement was not finalized at the hearing date.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$246,798 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STENERSEN DEBORAH L

STENERSEN DEBORAH L
5414 NE 265th St
Vancouver, WA 98642

ACCOUNT NUMBER: 225272-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #122 SEC 19 T4N R2EWM 1.20A

PETITION: 56

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 57,527	\$	57,527
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 57,527	BOE VALUE	\$ 57,527

Date of hearing: October 7, 2021

Recording ID# STENERSEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.2-acre parcel of bare land.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$5,000.

The appellant provided no evidence to overcome the assessed value of \$57,527.


DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$57,527 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BLATNER JOSEPH & BLATNER SUE TRUSTEES

BLATNER JOSEPH & BLATNER SUE TRUSTEES
500 Broadway St Unit 601
Vancouver, WA 98660

ACCOUNT NUMBER: 38470-028

PROPERTY LOCATION: 500 Broadway St Unit 601
Vancouver, WA 98660

PETITION: 60

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 0	\$	0
Improvements	\$ 800,104	\$	716,000
Personal property			
ASSESSED VALUE	\$ 800,104	BOE VALUE	\$ 716,000

Date of hearing: October 7, 2021

Recording ID# BLATNER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Joseph Blatner

Sue Blatner

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium unit with 2,000 square feet, built in 2004 and is of good plus construction quality.

The appellants state that this is their third appeal, and the two previous appeals were successful. Nothing has changed in the property from previous years. There was a comparable condo in the building listed at \$750,000 in March. The price reduced to \$675,000 in July, and then reduced to \$625,000, eventually selling for \$562,500. The property was a 2-bedroom unit with 100 square feet less than the appellant's property. The building is considered mixed use with the top two floors as condos and the bottom four floors as offices. It is much harder to get a mortgage in this building. Units do sell, but mostly for cash.

The appellant requested a value of \$716,000.

The appellant's comparable sale, analysis of the building and prior value support the requested value of \$716,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$716,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCOTT RICHARD & SCOTT MIRIAM

SCOTT RICHARD & SCOTT MIRIAM
16500 SE 1st St Unit 37
Vancouver, WA 98684

ACCOUNT NUMBER: 610796-000

PROPERTY LOCATION: 16500 SE 1st St Unit 37
Vancouver, WA 98684

PETITION: 61

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 0	\$	0
Improvements	\$ 194,535	\$	160,000
Personal property			
ASSESSED VALUE	\$ 194,535	BOE VALUE	\$ 160,000

Date of hearing: October 7, 2021

Recording ID# SCOTT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Richard Scott

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,515 square feet, built in 2000 and is of excellent construction quality. The property has a carport measuring 608 square feet.

The appellant stated that a dozen manufactured homes in the mobile home park are the same model and manufacturer as the appellant's property and all within the same construction timeframe of 1998-2000. The appellant's comparables are within the same mobile home park and have similar square footage. The most recent sale of a mobile home in this community was for \$154,000. The Assessor used a sale from a different RV park 12 miles away, and it sold for \$230,000. A home in the appellant's park sold for \$230,000, but it is a 2007 manufactured home, which is much newer than the other comparables. The appellant submitted three comparable sales [#610795-000 sold for \$150,000 in May 2020; #610073-000 sold for \$159,000 in October 2020; and #610581-000 sold for \$124,500 in March 2020].

The appellant requested a value of \$160,000.

The appellant's comparable sales support the requested value of \$160,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$160,000 as of January 1, 2021.

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